

OREGON COAST COMMUNITY COLLEGE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the year to date (YTD) March 2014, 2015, 2016 & 2015/16 Budget

*ALL GOVERNMENTAL FUNDS

	YTD MAR 2014	YTD MAR 2015	YTD MAR 2016	BUDGET 2015/16	% Executed
REVENUES:					
Revenue From Local Sources:					
Property Taxes	\$ 2,125,407	\$ 2,925,266	\$ 2,888,168	\$ 2,938,923	98%
Tuition and Fees	1,726,383	1,582,976	1,436,349	1,383,536	104%
Operating Grants	71,094	52,785	66,140	149,600	44%
Donations	1,000	43,241	-	118,472	0%
Interest	8,644	7,944	11,725	9,450	124%
Merchandise Sales	177,367	181,836	150,525	220,000	68%
Miscellaneous	186,448	240,617	169,005	265,200	64%
Revenue From State Sources:					
State Appropriation	1,034,121	1,151,683	1,340,552	1,703,921	79%
Operating Grants	131,459	24,347	19,894	128,204	16%
Construction Funds	-	-	-	-	-
Revenue From Federal Sources:					
Operating Grants	556,431	400,289	152,451	297,825	51%
Total Revenues	<u>6,018,353</u>	<u>6,610,983</u>	<u>6,234,809</u>	<u>7,215,131</u>	<u>86%</u>
EXPENDITURES:					
Salary	1,752,541	1,758,783	1,830,813	2,861,703	
Benefits	855,855	705,104	678,986	1,255,487	
Personnel Services	<u>2,608,395</u>	<u>2,463,887</u>	<u>2,509,799</u>	<u>4,117,190</u>	61%
Materials and Services	1,310,452	1,147,551	1,309,223	1,673,082	78%
Capital Outlay	20,890	26,887	-	25,000	0%
Debt Service - Principal	200,000	-	210,288	1,300,000	16%
Debt Service - Interest	<u>345,274</u>	<u>323,859</u>	<u>100,447</u>	<u>621,468</u>	16%
Total Expenditures	4,485,012	3,962,184	4,129,756	7,736,740	53%
Year To Date Surplus (Deficit)	<u>1,533,341</u>	<u>2,648,800</u>	<u>2,105,052</u>	<u>(521,609)</u>	<u>0</u>
OTHER FINANCING SOURCES (USES):					
Proceeds From Sale of Assets	-	-	-	-	
Proceeds From Debt	-	-	-	-	
Contingency	-	-	-	(969,481)	
Unappropriated	-	-	-	-	
Transfers From Other Funds	29,792	-	-	16,886	0%
Transfers To Other Funds	<u>(29,792)</u>	<u>-</u>	<u>-</u>	<u>(16,886)</u>	
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(969,481)</u>	<u>0%</u>
Net Change in Fund Balance	1,533,341	2,648,800	2,105,052	(1,491,090)	
FUND BALANCE:					
Beginning Fund Balance	1,650,163	1,120,678	1,569,993	1,491,090	105%
Ending Fund Balance	<u>\$ 3,183,504</u>	<u>\$ 3,769,478</u>	<u>\$ 3,675,045</u>	<u>\$ -</u>	

* All budgeted college funds, fiduciary funds are excluded (i.e. Club funds).

OREGON COAST COMMUNITY COLLEGE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the year to date (YTD) March 2014, 2015, 2016 & 2015/16 Budget

GENERAL FUND

	YTD MAR 2014	YTD MAR 2015	YTD MAR 2016	BUDGET 2015/16	% Executed
REVENUES:					
Revenue From Local Sources:					
Property Taxes	\$ 1,015,189	\$ 1,091,135	\$ 1,126,260	\$ 1,199,486	93.90%
Tuition and Fees	1,716,405	1,582,976	1,441,119	1,383,536	104.16%
Operating Grants	-	-	-	-	
Donations	1,000	43,241	-	118,472	0.00%
Interest	4,713	4,541	6,917	5,000	138.34%
Merchandise Sales	-	-	-	-	
Miscellaneous	48,967	88,089	38,693	62,500	61.91%
Revenue From State Sources:					
State Appropriation	1,034,121	1,151,683	1,333,094	1,703,921	78.24%
Operating Grants	-	-	-	-	
Construction Funds	-	-	-	-	
Revenue From Federal Sources:					
Operating Grants	-	-	-	-	
Total Revenues	<u>3,820,394</u>	<u>3,961,664</u>	<u>3,946,083</u>	<u>4,472,915</u>	<u>88.22%</u>
EXPENDITURES:					
Salary	1,388,771	1,449,491	1,661,270	2,539,063	
Benefits	678,293	583,938	609,156	1,127,696	
Personnel Services	2,067,065	2,033,430	2,270,425	3,666,759	61.92%
Materials and Services	773,569	860,817	1,024,092	1,149,430	89.10%
Capital Outlay	-	-	-	-	
Debt Service - Principal	-	-	-	-	
Debt Service - Interest	-	-	-	-	
Total Expenditures	<u>2,840,634</u>	<u>2,894,246</u>	<u>3,294,518</u>	<u>4,816,189</u>	<u>68.41%</u>
Year To Date Surplus (Deficit)	<u>979,760</u>	<u>1,067,418</u>	<u>651,566</u>	<u>(343,274)</u>	<u>0</u>
OTHER FINANCING SOURCES (USES):					
Proceeds From Sale of Assets	-	-	-	-	
Proceeds From Debt	-	-	-	-	
Contingency	-	-	-	(722,429)	
Unappropriated	-	-	-	-	
Transfers From Other Funds	-	-	-	-	
Transfers To Other Funds	(29,792)	-	-	(16,886)	
Total Other Financing Sources (Uses)	<u>(29,792)</u>	<u>-</u>	<u>-</u>	<u>(739,315)</u>	<u>-</u>
Net Change in Fund Balance	949,968	1,067,418	651,566	(1,082,589)	19.82%
FUND BALANCE:					
Beginning Fund Balance	631,307	817,259	1,253,314	1,082,588	115.77%
Ending Fund Balance	<u>\$ 1,581,275</u>	<u>\$ 1,884,677</u>	<u>\$ 1,904,880</u>	<u>\$ -</u>	

General Fund is a major fund of the College and is used to account for the activities directly related to the College's basic education objectives.

OREGON COAST COMMUNITY COLLEGE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the year to date (YTD) March 2014, 2015, 2016 & 2015/16 Budget

SPECIAL REVENUE FUNDS

	YTD MAR 2014	YTD MAR 2015	YTD MAR 2016	BUDGET 2015/16	% <u>Executed</u>
REVENUES:					
Revenue From Local Sources:					
Property Taxes	\$ -	\$ -	-	-	
Tuition and Fees	-	-	(4,770)	-	
Operating Grants	71,094	52,785	66,140	149,600	44.21%
Donations	-	-	-	-	
Interest	-	-	-	-	
Merchandise Sales	-	-	-	-	
Miscellaneous	-	-	-	-	
Revenue From State Sources:					
State Appropriation	-	-	7,458	-	
Operating Grants	131,459	24,347	19,894	128,204	15.52%
Construction Funds	-	-	-	-	
Revenue From Federal Sources:					
Operating Grants	556,431	400,289	152,451	297,825	51.19%
Total Revenues	<u>758,984</u>	<u>477,421</u>	<u>241,172</u>	<u>575,629</u>	<u>41.90%</u>
EXPENDITURES:					
Salary	346,411	301,547	159,988	293,724	
Benefits	166,883	116,525	64,730	106,894	
Personnel Services	<u>513,294</u>	<u>418,071</u>	<u>224,718</u>	<u>400,618</u>	56.09%
Materials and Services	314,682	106,488	79,734	166,895	47.77%
Capital Outlay	-	-	-	25,000	0.00%
Debt Service - Principal	-	-	-	-	
Debt Service - Interest	-	-	-	-	
Total Expenditures	<u>827,976</u>	<u>524,559</u>	<u>304,451</u>	<u>592,513</u>	<u>51.38%</u>
Year To Date Surplus (Deficit)	<u>(68,992)</u>	<u>(47,138)</u>	<u>(63,279)</u>	<u>(16,884)</u>	<u>(0)</u>
OTHER FINANCING SOURCES (USES):					
Proceeds From Sale of Assets	-	-	-	-	
Proceeds From Debt	-	-	-	-	
Contingency	-	-	-	-	
Unappropriated	-	-	-	-	
Transfers From Other Funds	-	-	-	16,886	-
Transfers To Other Funds	-	-	-	-	
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,886</u>	<u>-</u>
Net Change in Fund Balance	(68,992)	(47,138)	(63,279)	2	
FUND BALANCE:					
Beginning Fund Balance	23,672	10,222	-	-	
Ending Fund Balance	<u>\$ (45,320)</u>	<u>\$ (36,916)</u>	<u>\$ (63,279)</u>	<u>\$ 2</u>	

Special Revenue Funds account for the resources that are legally restricted to expenditures for specific purposes.

OREGON COAST COMMUNITY COLLEGE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the year to date (YTD) March 2014, 2015, 2016 & 2015/16 Budget

<u>DEBT SERVICE FUNDS</u>					
	YTD MAR 2014	YTD MAR 2015	YTD MAR 2016	BUDGET 2015/16	% <u>Executed</u>
REVENUES:					
Revenue From Local Sources:					
Property Taxes	\$ 1,110,218	\$ 1,834,132	\$ 1,761,908	\$ 1,739,437	101.29%
Tuition and Fees	-	-	-	-	
Operating Grants	-	-	-	-	
Donations	-	-	-	-	
Interest	3,222	3,160	4,704	4,450	105.70%
Merchandise Sales	-	-	-	-	
Miscellaneous	123,799	125,477	107,760	170,000	63.39%
Revenue From State Sources:					
State Appropriation	-	-	-	-	
Operating Grants	-	-	-	-	
Construction Funds	-	-	-	-	
Revenue From Federal Sources:					
Operating Grants	-	-	-	-	
Total Revenues	<u>1,237,239</u>	<u>1,962,768</u>	<u>1,874,371</u>	<u>1,913,887</u>	<u>97.94%</u>
EXPENDITURES:					
Salary	\$ -	\$ -	\$ -	\$ -	
Benefits	-	-	-	-	
Personnel Services	-	-	-	-	
Materials and Services	116	96	96	155	61.74%
Capital Outlay	-	-	-	-	
Debt Service - Principal	200,000	-	210,288	1,300,000	16.18%
Debt Service - Interest	<u>345,274</u>	<u>323,859</u>	<u>100,447</u>	<u>621,468</u>	<u>16.16%</u>
Total Expenditures	545,390	323,956	310,830	1,921,623	16.18%
Year To Date Surplus (Deficit)	691,849	1,638,813	1,563,542	(7,736)	1
OTHER FINANCING SOURCES (USES):					
Proceeds From Sale of Assets	-	-	-	-	
Proceeds From Debt	-	-	-	-	
Contingency	-	-	-	(117,065)	
Unappropriated	-	-	-	-	
Transfers From Other Funds	-	-	-	-	
Transfers To Other Funds	-	-	-	-	
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(117,065)</u>	<u>-</u>
Net Change in Fund Balance	691,849	1,638,813	1,563,542	(124,801)	
FUND BALANCE:					
Beginning Fund Balance	589,182	(49,029)	37,627	124,800	30.15%
Ending Fund Balance	<u>\$ 1,281,031</u>	<u>\$ 1,589,784</u>	<u>\$ 1,601,169</u>	<u>\$ (1)</u>	

Debt Service Funds accounts for the accumulation of resources, and the repayment of general long-term debt, interest and related cost.

OREGON COAST COMMUNITY COLLEGE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the year to date (YTD) March 2014, 2015, 2016 & 2015/16 Budget

ENTERPRISE FUND - YOUR COLLEGE STORE & COMMUNITY ED

	YTD MAR 2014	YTD MAR 2015	YTD MAR 2016	BUDGET 2015/16	% <u>Executed</u>
REVENUES:					
Revenue From Local Sources:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	
Tuition and Fees	9,978	-	-	-	
Operating Grants	-	-	-	-	
Donations	-	-	-	-	
Interest	-	-	-	-	
Merchandise Sales	177,367	181,836	150,525	220,000	68.42%
Miscellaneous	(130)	344	(113)	-	
Revenue From State Sources:					
State Appropriation	-	-	-	-	
Operating Grants	-	-	-	-	
Construction Funds	-	-	-	-	
Revenue From Federal Sources:					
Operating Grants	-	-	-	-	
Total Revenues	<u>187,215</u>	<u>182,180</u>	<u>150,411</u>	<u>220,000</u>	<u>68.37%</u>
EXPENDITURES:					
Salary	7,124	7,745	9,556	28,916	
Benefits	4,913	4,641	5,100	20,897	
Personnel Services	<u>12,037</u>	<u>12,386</u>	<u>14,656</u>	<u>49,813</u>	29.42%
Materials and Services	157,285	147,518	161,760	162,700	99.42%
Capital Outlay	-	-	-	-	
Debt Service - Principal	-	-	-	-	
Debt Service - Interest	-	-	-	-	
Total Expenditures	<u>169,322</u>	<u>159,903</u>	<u>176,416</u>	<u>212,513</u>	<u>83.01%</u>
Year To Date Surplus (Deficit)	<u>17,893</u>	<u>22,277</u>	<u>(26,005)</u>	<u>7,487</u>	<u>(0)</u>
OTHER FINANCING SOURCES (USES):					
Proceeds From Sale of Assets	-	-	-	-	
Proceeds From Debt	-	-	-	-	
Contingency	-	-	-	(22,860)	
Unappropriated	-	-	-	-	
Transfers From Other Funds	-	-	-	-	
Transfers To Other Funds	-	-	-	-	
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(22,860)</u>	<u>-</u>
Net Change in Fund Balance	17,893	22,277	(26,005)	(15,373)	
FUND BALANCE:					
Beginning Fund Balance	11,806	10,173	22,889	15,373	148.89%
Ending Fund Balance	<u>\$ 29,699</u>	<u>\$ 32,450</u>	<u>\$ (3,116)</u>	<u>\$ -</u>	

An enterprise fund furnishes goods to students, staff and the public (i.e. Your College Store). The fund is self supporting.

OREGON COAST COMMUNITY COLLEGE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the year to date (YTD) March 2014, 2015, 2016 & 2015/16 Budget

INTERNAL SERVICE FUNDS

	YTD MAR 2014	YTD MAR 2015	YTD MAR 2016	BUDGET 2015/16	% Executed
REVENUES:					
Revenue From Local Sources:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	
Tuition and Fees	-	-	-	-	
Operating Grants	-	-	-	-	
Donations	-	-	-	-	
Interest	-	-	-	-	
Merchandise Sales	-	-	-	-	
Miscellaneous	13,812	26,706	22,666	32,700	69.31%
Revenue From State Sources:					
State Appropriation	-	-	-	-	
Operating Grants	-	-	-	-	
Construction Funds	-	-	-	-	
Revenue From Federal Sources:					
Operating Grants	-	-	-	-	
Total Revenues	<u>13,812</u>	<u>26,706</u>	<u>22,666</u>	<u>32,700</u>	<u>69.31%</u>
EXPENDITURES:					
Salary	-	-	-	-	
Benefits	-	-	-	-	
Personnel Services	-	-	-	-	
Materials and Services	13,132	23,438	43,921	33,100	132.69%
Capital Outlay	6,722	-	-	-	
Debt Service - Principal	-	-	-	-	
Debt Service - Interest	-	-	-	-	
Total Expenditures	<u>19,854</u>	<u>23,438</u>	<u>43,921</u>	<u>33,100</u>	<u>132.69%</u>
Year To Date Surplus (Deficit)	<u>(6,041)</u>	<u>3,269</u>	<u>(21,255)</u>	<u>(400)</u>	<u>(1)</u>
OTHER FINANCING SOURCES (USES):					
Proceeds From Sale of Assets	-	-	-	-	
Proceeds From Debt	-	-	-	-	
Contingency	-	-	-	(107,127)	
Unappropriated	-	-	-	-	
Transfers From Other Funds	-	-	-	-	
Transfers To Other Funds	-	-	-	-	
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(107,127)</u>	<u>-</u>
Net Change in Fund Balance	(6,041)	3,269	(21,255)	(107,527)	
FUND BALANCE:					
Beginning Fund Balance	111,580	112,292	94,881	107,527	88.24%
Ending Fund Balance	<u>\$ 105,539</u>	<u>\$ 115,561</u>	<u>\$ 73,626</u>	<u>\$ -</u>	

Internal Service Funds (ISFs) exist primarily to provide services to the other instruction or administrative units of the College. The College has 3 ISFs, Unemployment, Copier and Insurance Deductible funds.

OREGON COAST COMMUNITY COLLEGE
CHANGE IN FUND BALANCE
For the year to date (YTD) March 2014, 2015, 2016 & 2015/16 Budget

	BUDGET 2015/16	YTD MAR 2016	YTD - BUD VARIANCE	YTD MAR 2015
<u>RESERVE FUND - AUDUBON BUILDING 5100</u>				
Established: 10/15/2007 Education Board resolution 08-10.10				
Reviewed: n/a				
Purpose: Funds reserved for Nature Center to be located on the North County campus.				
Materials & Services	105,000	0	(105,000)	0
Total Expenditures	105,000	0	(105,000)	0
Excess of Revenues Over (Under) Expenditures	(105,000)	0	105,000	0
OTHER FINANCING SOURCES (USES)				
Contingency				
Transfers In/(Out)				
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balance	(105,000)	0	105,000	0
Beginning Fund Balance	105,000	105,000	0	105,000
Ending Fund Balance	0	105,000	105,000	105,000

RESERVE FUND - STRATEGIC INITIATIVES 5000

Established: 12/18/2013 Education Board resolution 14-12.08
Reviewed: n/a
Purpose: Funds reserved for strategic initiatives (Program income from CASE grant).

Materials & Services	55,802	0	(55,802)	0
Total Expenditures	55,802	0	(55,802)	0
Excess of Revenues Over (Under) Expenditures	(55,802)	0	55,802	0
OTHER FINANCING SOURCES (USES)				
Contingency				
Transfers In/(Out)				
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balance	(55,802)	0	55,802	0
Beginning Fund Balance	55,802	55,802	0	0
Ending Fund Balance	0	55,802	55,802	0

The Reserve Fund is used to account for specific programs where money is Board of Education restricted.